

**ORANGE COUNTY, NORTH CAROLINA**

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS  
IN ACCORDANCE WITH THE UNIFORM GUIDANCE,  
THE STATE SINGLE AUDIT IMPLEMENTATION ACT, AND  
*GOVERNMENT AUDITING STANDARDS***

**FISCAL YEAR ENDED JUNE 30, 2020**

ORANGE COUNTY, NORTH CAROLINA

FOR THE FISCAL YEAR ENDED  
JUNE 30, 2020

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# ORANGE COUNTY, NORTH CAROLINA

## SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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### 2019-001 Equity Reconciliation

**Condition:** Internal controls were not sufficient to detect misstatements in the reporting of the opening net position balances of the County's General Fund, County Capital Improvements Fund, School Capital Improvements Fund and the Solid Waste Landfill Fund.

**Context:** During our testing, audit adjustments totaling approximately \$2,794,000 were needed to correct the County's opening fund balance and net position as of June 30, 2019. The individual adjustments were as follows: General Fund - \$126,510; County Capital Improvements Fund - \$2,122,685; School Capital Improvements Fund - \$2,122,685; and Solid Waste Fund - \$671,588.

**Current Status:** The issue was corrected in the current year.